
By: **Washington County Delegation**

Introduced and read first time: March 3, 2003

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Taxes - Space for Recreation Vehicles and Camping**
3 **Shelters**

4 FOR the purpose of altering the rate of a certain tax relating to the rental, leasing, or
5 use of any space, facilities, or accommodations for a recreational vehicle or
6 camping shelter in a trailer park or mobile home court or park authorized in
7 Washington County; providing that the tax applies to any recreational vehicle or
8 camping shelter intended and used for temporary occupancy for a certain period;
9 providing for the distribution of the tax; and generally relating to Washington
10 County's authority to impose a certain tax relating to the rental, leasing, or use
11 of any space, facilities, or accommodation for a recreational vehicle or camping
12 shelter in a trailer park or mobile home court or park.

13 BY repealing and reenacting, without amendments,
14 Article 24 - Political Subdivisions - Miscellaneous Provisions
15 Section 9-318(b)(4)
16 Annotated Code of Maryland
17 (2001 Replacement Volume and 2002 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article 24 - Political Subdivisions - Miscellaneous Provisions
20 Section 9-401
21 Annotated Code of Maryland
22 (2001 Replacement Volume and 2002 Supplement)

23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
24 MARYLAND, That the Laws of Maryland read as follows:

25 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

26 9-318.

27 (b) (4) (i) For purposes of this paragraph, actual administrative costs
28 mean costs incurred for wages, postage, and supplies.

1 (ii) Washington County:

2 1. Shall distribute 45% of the total hotel rental tax revenue
3 collected in the county to the general fund of Washington County to be used to fund
4 the Hagerstown/Washington County Convention and Visitors Bureau; and

5 2. Shall distribute the remaining balance after the
6 distribution under item 1 of this subparagraph to a special fund, to be used only to
7 cover actual administrative costs and legal fees incurred in administering the hotel
8 rental tax, develop tourism attractions, enhance economic development, and support
9 cultural and recreational projects in Washington County.

10 (iii) A municipal corporation in Washington County may apply to
11 the Board of County Commissioners of Washington County for funding from the
12 special fund established under subparagraph (ii)2 of this paragraph for an eligible
13 project within the municipal corporation.

14 (iv) Each year before adoption of its annual budget, the
15 Hagerstown/Washington County Convention and Visitors Bureau shall hold a public
16 hearing on the proposed annual budget.

17 (v) On or before September 1 of each year beginning in 2001:

18 1. The Board of County Commissioners of Washington
19 County shall report to the Washington County Senate and House Delegations of the
20 General Assembly on the hotel rental tax revenue collected and the use of the hotel
21 rental tax revenue for the preceding fiscal year; and

22 2. The Hagerstown/Washington County Convention and
23 Visitors Bureau shall report to the Washington County Senate and House Delegations
24 of the General Assembly on its use of the hotel rental tax revenue for the preceding
25 fiscal year.

26 9-401.

27 (a) (1) In this section the following words have the meanings indicated.

28 (2) "Camping shelter" means a tent or other collapsible structure that
29 provides temporary living quarters for recreational, camping, or travel use.

30 (3) "Recreational vehicle" means a vehicle, including a trailer, that
31 provides temporary living quarters for recreational, camping, or travel use.

32 (a-1) (1) A county or municipal corporation may impose, by resolution or
33 ordinance, a tax on the amount paid for:

34 (i) The rental, leasing, or use of any space, facilities, or
35 accommodations in a trailer park or mobile home court or park; or

1 (ii) The providing of any services by a trailer park or mobile home
2 court or park.

3 (2) (i) The tax authorized under this subsection does not apply to any
4 recreational vehicle or camping shelter intended and used for temporary occupancy
5 only for a period of 30 days or less.

6 (ii) If a county or municipal corporation imposes the tax authorized
7 under subsection (a-2) of this section, a tax imposed by the county or municipal
8 corporation under this subsection does not apply to any recreational vehicle or
9 camping shelter.

10 (a-2) (1) [A] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION,
11 A county or municipal corporation may impose, by resolution or ordinance, a tax on
12 the amount paid for:

13 (i) The rental, leasing, or use of any space, facilities, or
14 accommodations for a recreational vehicle or camping shelter in a trailer park or
15 mobile home court or park, regardless of the period of occupancy; or

16 (ii) The providing of any services by a trailer park or mobile home
17 court or park in connection with the rental, leasing, or use of any space, facilities, or
18 accommodations for a recreational vehicle or camping shelter.

19 (2) [The] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS
20 SUBSECTION, THE rate of the tax authorized under this subsection may not exceed 3%
21 of the amounts subject to the tax.

22 (3) IN WASHINGTON COUNTY THE TAX AUTHORIZED UNDER THIS
23 SUBSECTION:

24 (I) IS AT A RATE OF 6%;

25 (II) APPLIES TO ANY RECREATIONAL VEHICLE OR CAMPING
26 SHELTER INTENDED AND USED FOR TEMPORARY OCCUPANCY FOR A PERIOD NOT
27 EXCEEDING 30 DAYS; AND

28 (III) SHALL BE DISTRIBUTED IN THE SAME MANNER AS THE HOTEL
29 RENTAL TAX UNDER § 9-318(B)(4) OF THIS TITLE.

30 (b) Subject to the limitation under subsection (a-2)(2) of this section, a county
31 or municipal corporation shall set the tax rate.

32 (c) A county or municipal corporation may require the operator or owner of a
33 trailer park or mobile home court or park to collect the tax and to remit it to the
34 county or municipal corporation or to the agency that the county or municipal
35 corporation designates.

36 (d) A county or municipal corporation may provide for:

1 (1) The maintenance of suitable public records in connection with the tax
2 and its collection; and

3 (2) The inspection or publication of the records.

4 (e) A county or municipal corporation may provide for penalties for the failure
5 to comply with the requirements relating to the tax.

6 (f) This section does not affect or eliminate any requirement or provision
7 concerning permits to locate a trailer, house trailer, trailer coach or mobile home.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 July 1, 2003.